

which it was a lien. Any sale for the whole or any part of such delinquent tax not so entered shall be invalid.

Approved April 7, 1900.

CHAPTER 49.

IN RELATION TO REASSESSING AND RELEVYING TAXES.

S. F. 346.

AN ACT to authorize the executive council to reassess and relevy taxes heretofore or hereafter held to be invalid, and to certify the same to the proper county officers, when necessary and to authorize such officers to levy such taxes. [Additional to chapter 1, title VII of the code, relating to assessment of taxes.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Power to reassess and relevy taxes. When by reason of non-conformity to any law, or by any omission, informality, or irregularity, or for any other cause, any tax heretofore or hereafter levied and assessed against any person, company, association, or corporation by the executive council is invalid or is adjudged illegal, the executive council may assess and levy a tax against such person, company, association, or corporation for the year or years for which such tax is invalid or illegal, or when necessary may assess and certify the same to the proper county officers, who shall levy such tax as by law in such cases made and provided, with the same force and effect as though done at the proper time and under any valid law, whether in force at the time of said levy and assessment or thereafter enacted.

SEC. 2. Voluntary payments. When any person, company, association, or corporation, against whom any tax has been assessed and levied by the executive council and held invalid or illegal, shall have paid the same voluntarily or shall otherwise waive such invalidity and illegality, the executive council shall accept such tax in lieu of the tax to be raised by the reassessment and relevy provided for in section one hereof.

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 7, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 50.

DISCOVERY OF PROPERTY WITHHELD FROM TAXATION.

S. F. 219.

AN ACT to authorize boards of supervisors to provide for the discovery of property withheld from taxation, and to list the same and collect taxes thereon, and to legalize contracts heretofore made for that purpose by boards of supervisors upon certain conditions. [Additional to chapter 2, title VII, of the code, relating to collection of taxes.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Contract—notice—appeal. The board of supervisors of any county may contract in writing with any person to assist the proper officers in the discovery of property not listed and assessed as required by law. Before listing the property discovered, the treasurer shall give the person in whose name it is proposed to assess the same, or his agent, ten days' notice thereof by registered letter addressed to him at his usual place